

FINANCIAL STATUS REPORT (form DCH-0384)
Form Preparation Instructions
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH

I. INTRODUCTION:

This form is available in **MS Excel** (that IS fill-in enabled with calculation formulas) and in **MS Word** (not fill-in enabled).

The Financial Status Report (FSR) (DCH-0384) is used to provide a standardized format for reporting the financial status of individual programs. All expenditures and revenues (including fees, local, state, federal, and others) for the particular program are reported on the FSR. The FSR is typically prepared shortly after the end of each month and must be submitted to the Michigan Department of Community Health, Bureau of Finance, no later than thirty (30) days after the close of the calendar month or other prescribed reporting period, unless otherwise specified in the program agreement. The FSR for the last month in the agreement period (or other prescribed reporting period) is also due thirty (30) days after the end of the agreement. In addition, a final report is required and due as specified in the program agreement. See attachment A of this document for reporting instructions for the final report.

The Financial Status Report is to be prepared reporting expenditures on a cash or accrued basis and revenue on an accrued basis, with the exception of fees which should be reported on a cash basis as received. See following definitions:

Cash Expenditures - Actual cash outlays for goods and services received.

Accrued Expenditures - Goods and services received, but not yet paid for.

Accrued Revenue - Total revenue earned, including amounts received and amounts earned and not received. The amount of accrued revenue must be in compliance with available funding sources per terms of the agreement.

II. DISTRIBUTION:

The original and one (1) copy of the Financial Status Report are prepared and distributed as follows:

Original - MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
BUREAU OF FINANCE
ACCOUNTING DIVISION
P.O. BOX 30720
LANSING MI 48909-8220

One Copy - Retained by Local Agency

III. RETENTION:

This report should be retained for a period complying with the retention policies established in the agreement.

IV. FORM PREPARATION:

The Financial Status Report form (Attachment B), an example report (attachment C), and a blank FSR are attached for reference.

- A. This space is no longer used.
- B. **Local Agency Name** - Enter the name of the local agency.
- C. **Street Address** - Enter the street address of the local agency.
- D. **City, State, ZIP Code** - Enter the City, State, and ZIP Code of the local agency.
- E. **Contract Number** - Enter the Department of Community Health Contract Number.
- F. **Program** - Enter the title of the program. (i.e. Governor's Discretionary Fund, Juvenile Intervention, DARE, etc.)
- G. **Code** - Enter a program code if applicable.
- H. **Report Period** - Enter the inclusive dates covered by the report. (June 1 thru June 30)
Check box if FINAL REPORT.
- I. **Date Prepared** - Enter the date on which the report is prepared.
- J. **Agreement Period** - Enter the inclusive dates of the agreement.
- K. **F.E. ID Number** - Enter Federal Employer Identification Number.
- L. **Expenditures Current Period Column** - Enter the current period expenditures for the following items: Expenditures must include only those authorized under the terms of the agreement, as specified in the budget attachment. Report all expenditures related to the Contract, regardless of funding source. (The current period must represent the report period.)
 - 1. **Salaries and Wages** - This category includes the compensation paid to all permanent and part-time employees on the payroll of the local agency and assigned directly to the program. This **does not** include contractual services, professional fees or personnel hired on a private contract basis. It is necessary to maintain sufficient documentation to support the allocation of staff working less than 100% of their time on one program.
 - 2. **Fringe Benefits** - This category is to include the employer's contributions for insurance, retirement, FICA and other similar benefits for all permanent and part-time employees assigned to the program.
 - 3. **Travel** - Use **only** for travel costs of permanent and part-time employees assigned to the program. This includes cost for mileage, per diem, lodging, registration fees and approved seminars or conferences, and other approved travel costs incurred by the employees for the conduct of the program. Travel of consultants is included under Other Expenses - Consultant Services.

4. **Supplies and Materials** - Use for all consumable and short-term items and equipment items costing less than five thousand dollars (\$5,000). This includes office, printing, janitorial, postage, and education supplies; medical supplies; contraceptives and vaccines; tape and gauze; educational films, etc., according to the requirements of each applicable program.
5. **Contractual (Sub-Contracts)** – Use for written contracts or agreements with **secondary recipient organizations** such as affiliates, cooperating institutions or delegate agencies. Payments to individuals such as stipends, allowances for trainees and consulting fees are to be identified in the Other Expenses category.
6. **Equipment** – This category includes stationary and movable equipment to be used in carrying out the objectives of the program. The cost of a single unit or piece of equipment includes the necessary accessories, and installation costs and any taxes. Equipment items costing less than five thousand dollars (\$5,000) each are to be included in the Supplies and Materials category. All expenditures for equipment must relate to the budgeted equipment items. Equipment is defined to be an article of non-expendable tangible personal property having a useful life of more than one (1) year and an acquisition cost of \$5,000 or more per unit.
7. **Other Expenses** – This category includes other allowable costs incurred for the benefit of the program. Identify on the available lines the same items identified in the approved Program Budget. Some of the more significant groups or sub-categories of costs follow:
 - a. **Consultant Services** – These are costs for consultation services related to the planning and operations of the program or for some special aspect of the project. This **does not** include consultant services for patient care, which is covered under item 7.b. Travel and other costs of these consultants are also to be included in this category.
 - b. **Patient Care** – Services as required such as medical, social and educational services to patients relating to prevention, diagnosis and treatment. This category also includes medical fees, laboratory, pharmacy or other health inpatient care, home care services, treatments, professional and consultation fees and related travel costs, transportation of patients including accompanying parents or guardians (or other escort), and for sundry related support such as meals and housing. This does not include personnel costs which are included under Salaries and Wages.
 - c. **Rentals and Leases** – Costs of building space, rental of equipment, instruments, etc., necessary for the operation of the program.
 - d. **Communication Costs** – Cost of telephone, telegraph, data lines, etc., when related directly to the operation of the program.
 - e. **Other** – All other items purchased exclusively for the operation of the program and not previously included.
8. **Total Direct** – The total of the direct expenditures (lines 1-7).

- 9a. **Indirect Costs** – Enter the indirect rate #1 and the amount of the indirect costs for the current period. Indirect costs can only be applied if an approved indirect cost rate has been established and is accepted by the Michigan Department of Community Health.
- 9b. **Indirect Costs** – Enter the indirect rate#2 and the amount of the indirect costs for the current period. Indirect costs can only be applied if an approved indirect cost rate has been established and is accepted by the Michigan Department of Community Health.
10. **Total Expenditures** - Enter the total expenditures being reported for the program. This is the total of lines 8, 9a, and 9b.
- 11.–14. **Source of Funds** - The various sources of funds utilized to provide program support.
15. **Fees and Collections** - Fees and collections received during the current report period. Fees and collections represent funds, which the program earns through its operation and retains for operational purposes. This would include fees for services, payments by third parties (insurance, patient collections, Medicaid, etc.) and any other collections.
16. **Total Funding** - The total funding (lines 12-15) must be equal to the total expenditures (line 10).
- M. **Expenditures Agreement YTD Column** - Add the "Current Period" amounts from this period's report and the "Agreement YTD" amounts from the previously submitted period's report for each item (lines 1-16) in the Agreement YTD Column.
- Enter only amounts for the current agreement period in this column. **The local agency should assure that no items or unallowable category deviations are reported until approval is requested and received from the Michigan Department of Community Health.**
- N. **Agreement Budget Column** - This column needs to reflect the program agreement budgeted amount. Enter the "Agreement Budget" amounts for each item (lines 1-16). (Attachment B of Contract) DO NOT change budget amounts unless a SIGNED amendment has been received.
- O. **Agreement Balance Column** - These balances are computed by subtracting the "Agreement YTD" expenditure amount from the "Agreement Budget" amount for each item. Show overages as negative amounts.
- P. **Authorized Signature and Date Signed** - This section must be signed by an authorized official, certifying that documentation and records are available and easily accessible in support of all the data contained on the report. The individual signing on behalf of the Local Agency certifies by his/her signature that he/she is authorized to sign on behalf of the Local Agency. Any item found as a result of audits to be improper or undocumented will be subject to an audit citation and generally will require a payment adjustment.
- Q. **Title** – Enter the title of the person signing as authorized signature.
- R. **Contact Person** - Enter the person's name to whom questions should be directed concerning this report.
- S. **Telephone Number** - Enter telephone number of contact person.
- T. **FOR STATE USE ONLY** - This section of the form is for State use only.

ATTACHMENT - A

MICHIGAN DEPARTMENT OF COMMUNITY HEALTH FINANCIAL STATUS REPORT (DCH-0384) FINAL REPORTING

The Financial Status Report for the last month of the agreement period (or other prescribed reporting period) is to be prepared the same as previous monthly reports and is due no later than 30 days from the end of the agreement period. This report is considered a preliminary final FSR.

A final Financial Status Report is due within **sixty days** of the end of the agreement period and must be marked "FINAL". This requires the agency to liquidate all accounts payable and encumbrances within sixty days after the end of the agreement period (see definitions below).

Exceptions may be granted for one-time obligations that cannot be liquidated within this time period. However, should this be the case an additional fifteen days may be provided if a written request for an extension, with the reason why additional time is needed, is submitted by the due date of the final FSR. Failure to meet these final reporting deadlines may result in the State's inability to reimburse the full amount of the state's share of the gross expenditures.

In addition to submitting FSRs, other financial information will be requested to assist DCH in properly closing the State's fiscal year (September 30). This information will help ensure sufficient funds have been reserved by the state to make reimbursement for the contract in the State's upcoming fiscal year. The additional financial information required will include an estimate of open commitments and obligations incurred as of September 30, but not yet paid. The DCH Accounting Division will provide detailed instructions for reporting additional financial information mid August of each year.

DEFINITIONS:

- **Accounts Payable** - Obligations for goods or services received, which have not been paid for as of the end of the agreement period.
- **Encumbrances** - Commitments at the end of the agreement period related to unperformed (executory) contracts for goods and services.

Note: If a contract does not end on September 30th it is still necessary to estimate accounts payable as of September 30th.

All inquiries regarding financial reporting issues should be directed to the Expenditure Operations Section of the Accounting Division.

References:

Michigan Department of Management and Budget

- Guide to State Government (1210.27).
- Year-End Closing Guide.

Federal OMB Circular A-102 (Revised & DHHS Common Rule).

ATTACHMENT – B**FINANCIAL STATUS REPORT**
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH

A	Contract Number E	Page	Of
Local Agency Name B	Program F	Code G	
Street Address C	Report Period H Thru <input type="checkbox"/> Final I	Date Prepared I	
City, State, ZIP Code D	Agreement Period J Thru	FE ID Number K	

Category	Expenditures		Agreement	
	Current Period	Agreement YTD	Budget	Balance
1. Salaries & Wages	L	M	N	O
2. Fringe Benefits				
3. Travel				
4. Supplies & Materials				
5. Contractual (Sub-Contracts)				
6. Equipment				
7. Other Expenses				
8. TOTAL DIRECT				
9a. Indirect Costs Rate #1:_%				
9b. Indirect Costs Rate #2:_%				
10. TOTAL EXPENDITURES				
SOURCE OF FUNDS:				
11. State Agreement				
12. Local				
13. Federal				
14. Other				
15. Fees & Collections				
16. TOTAL FUNDING				

Instruction

Example

CERTIFICATION: I certify that I am authorized to sign on behalf of the local agency and that this is an accurate statement of expenditures and collections for the report period. Appropriate documentation is available and will be maintained for the required period to support costs and receipts reported.

Authorized Signature P	Date	Title Q
Contact Person Name R		Telephone Number S

T FOR STATE USE ONLY

	Advance	INDEX	PCA	OBJ. CODE	AMOUNT
Advance Outstanding					
Advance Issued or Applied					
Balance					
Message					

		Contract Number 20018883	Page 1	Of 1
Local Agency Name Jones City Police Department		Program Truancy Interdiction Program		Code
Street Address 110 Temple Street		Report Period 11/01/00 Thru 11/30/00 <input type="checkbox"/> Final		Date Prepared 12/20/00
City, State, ZIP Code Jones City, MI 42321		Agreement Period 10/01/00 Thru 09/31/01		FE ID Number 38-9998888

Category	Expenditures		Agreement	
	Current Period	Agreement YTD	Budget	Balance
1. Salaries & Wages				
2. Fringe Benefits				
3. Travel				
4. Supplies & Materials	3,189.01	3,689.01	5,000.00	1,310.99
5. Contractual (Sub-Contracts)	17,966.30	19,966.30	38,000.00	18,033.70
6. Equipment				
7. Other Expenses				
8. TOTAL DIRECT	21,155.31	23,655.31	43,000.00	19,344.69
9a. Indirect Costs Rate #1:_%				
9b. Indirect Costs Rate #2:_%				
10. TOTAL EXPENDITURES	21,155.31	23,655.31	43,000.00	19,344.69
SOURCE OF FUNDS:				
11. State Agreement	21,155.31	23,655.31	43,000.00	19,344.69
12. Local	0.00	0.00	0.00	0.00
13. Federal	0.00	0.00	0.00	0.00
14. Other	0.00	0.00	0.00	0.00
15. Fees & Collections	0.00	0.00	0.00	0.00
16. TOTAL FUNDING	21,155.31	23,655.31	43,000.00	19,344.69

CERTIFICATION: I certify that I am authorized to sign on behalf of the local agency and that this is an accurate statement of expenditures and collections for the report period. Appropriate documentation is available and will be maintained for the required period to support costs and receipts reported.

Authorized Signature	Date	Title Chief of Police
Contact Person Name Walter Wego	Telephone Number (123) 456-7890	

FOR STATE USE ONLY

	Advance	INDEX	PCA	OBJ. CODE	AMOUNT
Advance Outstanding					
Advance Issued or Applied					
Balance					
Message					

FINANCIAL STATUS REPORT
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH

	Contract Number	Page	Of
Local Agency Name	Program	Code	
Street Address	Report Period Thru <input type="checkbox"/> Final	Date Prepared	
City, State, ZIP Code	Agreement Period Thru	FE ID Number	

Category	Expenditures		Agreement	
	Current Period	Agreement YTD	Budget	Balance
1. Salaries & Wages				
2. Fringe Benefits				
3. Travel				
4. Supplies & Materials				
5. Contractual (Sub-Contracts)				
6. Equipment				
7. Other Expenses				
8. TOTAL DIRECT				
9a. Indirect Costs Rate #1:_%				
9b. Indirect Costs Rate #2:_%				
10. TOTAL EXPENDITURES				
SOURCE OF FUNDS:				
11. State Agreement				
12. Local				
13. Federal				
14. Other				
15. Fees & Collections				
16. TOTAL FUNDING				

CERTIFICATION: I certify that I am authorized to sign on behalf of the local agency and that this is an accurate statement of expenditures and collections for the report period. Appropriate documentation is available and will be maintained for the required period to support costs and receipts reported.

Authorized Signature	Date	Title
Contact Person Name	Telephone Number	

FOR STATE USE ONLY

	Advance	INDEX	PCA	OBJ. CODE	AMOUNT
Advance Outstanding					
Advance Issued or Applied					
Balance					
Message					